

AMENDMENTS TO THE SPECIFICATION

Please replace paragraph [0040] of the specification with the following amended paragraph:

FIG. 5 is a side cross-sectional view of the die 1 of **FIG. 4** showing the resulting lateral interconnect 50 provided with conductive interconnect material 54, in accordance with an embodiment of the invention. The interconnect material 54 is as described herein and may comprise a material such as, but not limited to, reflowable lead and lead-free solder and electrically conductive adhesive. In various embodiments, the interconnect material 54 comprises a conductive material without a wire stem.

Please replace paragraph [0046] of the specification with the following amended paragraph:

FIG. 6 is a side cross-sectional exploded view of a semiconductor device 5, in accordance with an embodiment of the invention, comprising a substrate 61, a first die 1, and a second die 2. The first die 1, made in accordance with the embodiment of **FIG. 5**, comprises a redistribution layer 46. The first die 1 is interconnected with a bond pad 63 on the substrate 61 with conductive interconnect material 67. During a reflow process, for example, the interconnect material 67 melts to form a unitary electrical interconnection between the active side interconnect 20 and the bond pad 63. The semiconductor device 5 further comprises a second die 2 interconnected with the redistribution layer 46. The backside interconnect 36 is not in lateral alignment with the second die interconnect 21 of the second die 2. The redistribution layer 46 provides a lateral conductive trace 39 that extends to a lateral position and provides a lateral interconnect 50 corresponding to and in lateral alignment with the second die interconnect 21. Direct interconnection between the lateral interconnect 50 and second die interconnect 21 using interconnect material 54 can thus be provided. During a reflow process, the interconnect material 54 without a wire stem melts and forms a unitary electrical interconnection between second die interconnect 21 and the lateral interconnect 50.